File No. 59 of 12
Serial Nos. 1 to 3

1912-13

GENERAL AND REVENUE SECRETARIAT.

(General finance)

Part A: Manuscript
for January 1913.

Serial Nos. 1 & 3

Confirming the proposals of the Comptroller tentatively approved in December 1909 for the timely preparation and issue of the State Budget estimates

G. R. S. 57.
H.V. Venkatarama Sastriar

G.R.S./11. 1912-13.

GENERAL AND REVENUE SECRETARIAT.

(General Finance G 7)

For January 1912

NOTES.

File No. 59-12

FILE HEADING.

Confirmation of the proposals of the Comptroller for timely preparation and issue of the "State Budget"

From

The Comptroller Letter

No. 4457/206. Dated 26 9 12 Received 2 9 12

Diary No. 177. Enclos. Spare Copies. Serial No.

BRIEF ABSTRACT OF LETTER.

2

States inter alia as a result of the arrangements tentatively sanctioned by Govt in December 1909, the task of scrutinising the departmental budget estimates has been facilitated to a great extent and suggests the confirmation of the said arrangements with certain modifications

NOTES AND ORDERS.

1. In G.O. No. H. 2956-96 Dt. 21-4-1909 G.7 200-09 Govt. tentatively approved of all the proposals suggested by the Comptroller as regards the preparation of the Budget Estimates of the several Departments.

In the present reference the Comptroller

NOTES—First S

so that the budget may issue
punctually, on the 1st July in every
year.

General and Revenue Secretariat.

File No. 59 of 1912

rial o.

While reviewing the advantages that have been the outcome of the aforesaid forder and the Satisfaction that the working of the Budget has given to the ~~Govt~~ Govt, the fact that there have been instances of unpunctual of Heads/Sub-Heads in some departmental Estimates has necessitated the preparation of a revised list of due dates for the submission by them of departmental Estimates has been submitted ~~by the Finance Minister~~ wherein cases are proposed for advancement of dates as they are ~~He suggests that with a view to~~ secure a uniform and gradual flow of the Estimates ~~and that~~ all additional sanctions or new items of Expenditure proposed and all 3 provisional sanctions in departmental Estimates should be communicated before 15th May. And that all the items sanctioned subsequent to 1st May, may be mentioned in the forthcoming Supplementary Budget.

Submitted for orders with a draft ~~for approval thereof~~

N. 13/11/12 B.V.N.

13/11/12 Draft submitted for approval thereof.

Serial No.

Letter Connection the following points
While Inc Rs being in the process of being held pr
vince.

(1) Present When the Secretariat dealing
with the Dept Accepts the Revised Estimates
shows more than 1/2 the better and
safer guide than the average of 3 preceding
years when available. Again 5 years given
instead of three years nearer the mark
and five years are as present British India
Budget. Decimal heads also adopted 5 year
average as an increase

(2) The Budget Notes & Memorandum are
sent at a very late hour so as not
to enable Secretariat to criticise the
Budget as in British India. If at there
we have successive revised Budget
Notes on annuals based be closer to the
Estimates and these would perhaps
have deficit Estimate which at the end
of the year would be a decided surplus

(3) Our Budget is issued long after the
1st April opens. To prevent this delay
it would be necessary for the financial
Statement and the final Budget to be
discussed on a fixed day in June of
every year say the 15th of that month so that

NOTE—Contn. sheet.

G. R. S. 12]
General and Revenue
Secretariat

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(3) that the Budget Estimate generally
in the 1st July Year.

(4) the Comptr suggests that Sanctions to
Res Supl will be included till 31st May
and Sanctions thereafter will be issued
along with the Budget British India
Estimates" [illegible] and Secretariat Depts
a Certain Date and Others will not be
considered at all [illegible] Sanctions
will have effect only from the beginning
of the next Yr Year. The Provisions
and Powers under which the Budget
Estimates are framed [illegible]
Maps (3) that proposals for new Expenditure
shall [illegible] of the Yr Year to Which it will be
received in the Secrett till the End of April
and all such will be disposed of by the End of May
Other proposals Stores Stand over for
Sanctioned will effect only from
the Commencement of the Yr Year
next following.

6 I am therefore Submit for Consideration
the following Secrett procedure in dealing
with Budgets —

(1) Departmental Budgets all the provisionals
Estimates Sent to the Comptroller before End of May

(2) Comptrollers 1st Edition of Budget Estimates Sent
Secrett by 15th May returned before the

General and Revenue Secretariat. | Q2 File No. 59. of 1912-1

Serial No.

Suggestions of Asstt. Secy.

10. It is certainly desirable to publish the budget before 1st July & it is worthwhile if this can be attained in the present circumstances even some change in procedure (S.V. Chakravarti) 21/11/12

11. To ensure the preparation of the Budget ~~within~~ before 1st July, Systematic and timely working

1) in the various departments & 2) in the Accts Office and the

The rules laid down in G.O. of 21.12.09 (tentatively) which are now proposed to be made permanent refer only to the ~~working~~ No.(1) above and not in any way to No(2). The question now under discussion therefore relates only to No(1), ~~& does not relate to~~ and on this the Asstt Secy Finance agrees with the suggestions of this Office.

12. There is however one improvement in ~~existence~~ existing in Madras which may be introduced here also. Here the statements showing the distribution of fixed establishment are received from the Dept. Officers along with the Budget estimates; but there are sent about a month or two in advance, so that the scrutiny in the Audit department

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

Serial No.

may be concluded before the receipt of the estimates in the Finance Sec^t and the receipt of the Budget estimates as soon as they are received. We have however also known of them to come together, sometime - about a fortnight or so is taken by the Audit Sec^t in comparing the Statements with the Audit Registers & till this is completed the Budget Sec^t cannot proceed with the Examination the estimates.

I agree that the statements may come a month earlier (G.S.C.) 1/1/13 1/1/13 6/1/13

13 Regarding the proposals of Lakshmana Narasimha Rao Mr. Dean for expediting work in the Sec^t and in this Office the remarks will be made seriatim on the several points raised by him:

(1) Revised figures to be submitted along with departmental Estimates. What is technically known as the revised estimate requires the actuals of at least 8 months and these are not available in the Sec^t Office at the time Dep^l Estimates are Examined and sent to Govt. Under the Code it is the Departmental Officers who are required to file in figures for the Revised & in the Budget Forms but in this province they do not do so - for the

NOTE—Contn. sheet.

Serial No.

Obvious reason that they do not keep a systematic account of Dep[t] Receipts and Exp[r] and are generally unaware of the up to date revenue or Exp[r] figures at any time. It is therefore not possible to furnish 'revised' figures in the Dep[t] Estimates. We were hitherto showing three years figures for Budget purposes according to Financial Rules of There is however no objection to accepting five years figures as suggested.

In a progressive administration I am inclined to think that three years give better idea than five years. Of course we are concerned only with the general level and for this, figures five years old may be regarded as antiquated. Three years average do not eliminate any variations, allowance will have to be made for them and this is always done.

(2). 'Actuals will be closer to Estimates if we have successive revised Estimates as in British India'. The reason for the disparity between the Budget Estimates & the actuals is that departmental officers do not pay any regard to the Budget programme and are as a matter of fact never closely in touch with the progress of receipts & Exp[r]. As they do not make a deliberate attempt to adhere the Budget programme, the resulting Actuals must necessarily differ very much from the Estimates and until this root Cause is remedied no amount of revision of figures in the audit office will achieve this end. However to give more time to the Finance Dept[t], the Budget for Expenditure figures relating to Exp[r] may be sent to the Finance dept[t] for information, piecemeal as approved or corrected by Comp[r].

6/11/13

I do not think any more elaboration on the lines suggested will serve any useful purpose.

NOTE—Contn. sheet.

Serial No.

Will be of use if Govt adhere to it strictly and do not ~~allow~~ order sometimes after the date is to be included in the Budget. ~~Sometimes the this office~~

As regards the delay caused thereby it is immaterial whether such sometimes come in individually or in the form of a long list appended to the Budget order. As a matter of fact it is this long list of items ~~after~~ (in the Budget order) sometimes subsequent to provisional sometimes ~~and which appears in the Budget order after~~ which ~~causes the~~ causes a ~~great deal of delay by~~ great deal of time to elapse between the date of the Budget order & the issue of the Budget. This by requiring minute and troublesome corrections in the details in this office & in the Press. To avoid such delay it must be ruled that the Budget order must contain as few additional items as possible and that all of these shewed be only lump

(5) Additions to Major Heads, involving no alteration in details. The Budget order is not the place to include petty items but it must contain only large special grants which the financial condition of the year allows Govt to make. The first essential thing to minimise delay is therefore to ensure the

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Statement showing the time occupied in the several stages of the Budget before it is finally issued.

	1912-13	1911-12	1910-11	1909-10.	Due date if Budget is to issue in time
1) Date of submission of the Preliminary Budget by Comptr to Govt with Min's	22nd June	1st June	18th May	5th June	25th March.
2) Date of Budget Meeting	5th July	12th July	4th July	10th July	5th June.
3) Date of Govt Order sanctioning final Budget	20th July	5th August	25th July	28th July	15th June.
4) Date of Completion of Consolidation of the Budget Estimates in the Comptr's Office	30th July	28th August	5th August	10th August	20th June.
5) Date of final issue of the Budget	12th Augt	6th Septr	29th August	6th Septr	1st July.

13

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General and Revenue Secretariat.

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of important and large grants to be made in the meeting — all items involving allotments in details being ordinarily excluded.

(7) Budget orders to issue on or before 15th June.

(8) Completed & corrected allotment Budget to be sent to Press by Comptr on 20th June

(9) Budget Copies to issue on 1st July.

1 For preparing The Ways & Means Estimate to before 30th June. there is not sufficient information in this office. Govt before 1st May issue the Budgets of the Dt Boards & Municipalities and pass orders on the amount of loans & advances expected to be issued and realised during the year, the estimates can be submitted by this office with Budget Estimates.

~~The above Note in this connection can also be put up~~ S. Shamanna 3/12 KG

3-12-12

Comptr)

15. Mr Shamanna is in general agreement with Mr L. Rama's suggestions I shall be obliged if these two officers will sit together and draw

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

G7 File No. 59 of 1912-13.

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19 The drafts appear to me suitable and may issue after approval by Dewan.

20 The Official memorandum is for circulation to the several Departmental Secretariats and the Comptroller's office.

21 One thing which is not mentioned in the drafts and need not be should be done in the Fin. Branch of the Secty. It should keep a statement shewing the progress of budget files from Administrative Branch to Fin. Branch, then to Councillors, to Dewan &c and whenever it is found that a budget file is with one officer for more than two days the Personal Assistant or Private Secy should be reminded.

M. G. S. Chakravarti
3/1/13 17

22 Subd to Dewan

(S. Hiriyanna)
17/1/12

23 The draft is approved

4.1.13. (M. Visvesvaraya)
3/1

24 Issue.
File to be received in A.
Lakshmi Narasimha Rao

Letter Orders of Mysore Govt. communicated at once & Mr. Gribble's letter dated 2nd Nov. 1912 received

NOTE—Contn. sheet.

GPB—20,000—20-1-12

DIARY No. 1177

10/12/13
SECTION G.F
FILE No. 59-12
SERIAL No. 1.

Gl. 17]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government window dilivery No. 6, Bangalore.

No. 2469
B & R. 208
Encl: one Statement

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT;

Dated Bangalore, the 26 September 1912.

FROM

J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Government of
His Highness the Maharaja of M

To

K. R. Srinivasa Iyengar Esq., M.A.,
Offg: *Secretary to the Government of Mysore,*
General and Revenue *Departments.*

SIR,

Adverting to Government Proceedings No.Fl.2956-96/G.F.200-09-2 dated 21st December 1909 approving tentatively of my proposals for the timely preparation and issue of the State Budget, I have the honor to report that, after the issue of the order referred to above, 3 years' budgets have been dealt with and that it has been found that as a result of the arrangements sanctioned by Government the task of scrutinising the departmental budget estimates has been facilitated to a great extent. It has been possible for my office to submit the departmental estimates to Government much earlier than in former years and for the Government to intimate provisional sanctions to a larger number of estimates for my consolidated budget though instances are not still wanting in which provisional sanctions were communicated to this office long after the consolidation and even after the issue of the Budget order finally sanctioning the State Budget

2. The preliminary accounts for the past 3 years have been closed earlier than usual though not without special efforts on the

Rec.—Gl. 17]

.....Department.

19/2

FROM

J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore.

Fin. (Bud.) Dept. .....*Dept.*

Dated

Despatched 26-9-12

Received

No. 2459/406

Subject matter.

Requesting further extension
of the due date of submission
of the Budget Estimates for
by Govt and also
forwarding the date of sanction
to additional expenditure

CPB—2,000—17.7.12

part of my office not only to get the accounts in time but also in auditing and compiling them within the prescribed time notwithstanding the delays on the part of the Treasuries. This has removed the difficulty experienced (1) in sending the budget forms to the Departments in time, (2) in framing an accurate revised estimate and (3) in furnishing figures for the General Administration Report.

3. In paras 6 and 13 of my letter of the 12th November 1909 quoted in extenso in the order referred to above, the mutual submission of the estimates on the due dates has been specially emphasised, but this is not followed by some of the officers sending the estimates. In these cases the estimates are received 2 or 3 weeks after the due dates and only on reminders issued from this office. In some other cases, however, they are received in advance of the due dates. (Vide statement A appended showing the due dates and dates of receipts in the past 3 years) It is therefore desirable that the dates prescribed be revised once more to suit all cases and I have accordingly revised and entered the proposed dates in the last column of the statement referred to above.

4. The features noticed above are decidedly an improvement on the old order of things and are therefore calculated to justify the confirmation of the arrangements tentatively sanctioned in the order under reference. In proposing such confirmation I beg to point out that there are some directions in which further improvements may be anticipated by some modifications in the arrangements already sanctioned. The following are the modifications which I now submit for sanction:-

(a) The alterations proposed in the due dates are to secure a uniform and gradual flow of the estimates in this office while at the same time the convenience of the Departments concerned is also met. I therefore trust that after the revision of the due dates as above there will be no cause for any delay so as to interfere with the graduated arrangement of work made on that basis in the budget section of my office.

Statement shewing the due date and the date on which the estimates were actually received and the proposed dates of the Budget Estimate.

Enclosure K 8(1)

Head of Department or Department submitting the Estimate.	Due date Sanctioned.	Dates of actual receipts. 1910-11	1911-12	1912-13	Proposed due dates
Munzoi Superintendent (Munzoi and Miscellaneous)	5th January	19-1-10	26-1-11	1-2-12	10th January
Superintendent, Govt. Gardens	do	12-2-10	16-1-11	9-2-12	20th "
—— do —— Govt Museum	do	11-1-10	13-1-11	8-1-12	5th "
President Lascara & Judl. Exhn	do	31-1-10	15-2-11	20-2-12	25th do
Offr. in ch: Archaeol: Deptt.	do	19-1-10	9-1-11	8-1-12	5th January
—— do —— Ethnographical do	do	18-1-10	16-1-11	20-1-12	do
Secretary Local Service Examn	do	6-1-10	7-1-11	18-1-12	do
—— do —— Civil Service Examn	do	21-1-10	13-1-11	23-1-12	do
Officer in ch. Meteorologl: Deptt.	10th January	12-1-10	13-1-11	12-1-12	10th January
Inspector General of Registration	15th do	26-1-10	26-1-11	17-1-12	15th do
State Apologist ——	do	26-1-10	13-2-11	2-2-12	do
Registrar of Co-operative Societies	do	19-1-10	27-1-11	18-1-12	10th January
Milty: Secretary (Amruh Mahal Deptt.)	do	22-1-10	28-1-11	24-1-12	15th do
Revenue Commr: (Veterinary Deptt)	do	31-1-10	31-1-11	31-1-12	do
Secretary State Life Insurance	do	22-1-10	24-1-11	30-1-12	10th January
Agricultural Chemist	20th January	22-1-10	23-1-11	29-1-12	20th January
Inspector General of Prisons	25th do	22-2-10	27-1-11	27-1-12	25th do
Superintendent of Stationery	30th do	11-1-10	2-2-11	25-1-12	20th do
—— do —— Govt: Press	do	31-1-10	2-2-11	29-1-12	
Stamp Commissioner	31st do	2-2-10	10-2-11	31-1-12	15th February
Secy: General & Revenue Deptt: (Secrt: Office)	15th February	2-2-10	3-2-11	7-2-12	
Comptroller ——	do	2-2-10	25-2-11	1-2-12	25th January
State Huzur Treasury (Jury Mis. & Secy:)	do	21-1-10	1-2-11	—— do ——	
Private Secy: to His Highness	do	1-3-10	9-1-11	1-2-12	15th February
Military Secy: to His Highness	do	7-2-10	28-2-11	14-2-12	do
Secy. G. R. S. (Military Branch)	5th February	10-2-10	7-2-11	7-2-12	25th January
Chief Commandant ——	do	8-2-10	16-2-11	7-2-12	5th February

File No. 59-12

Serial No.

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

G.O. No. 2956-96 dy 21/12
97200-09

Approving tentatively the proposals of the Comptroller, Mysore for the timely preparation and issue of the State Budget Estimates

ORDER THEREON.—No.

Read. Letter No. 2459 dy 26/9/1912
B+A 206

from the Comptroller soliciting that the proposal tentatively approved in G.O. of the 21st Dec 1909 may be confirmed with the modifications now suggested

over

SUBJECT.

with a view to minimise delay in the issue of the Consolidated budget Estimate in the future. (Here ~~to~~ enter in extenso).

Order thereon. No. 3816-60 dy 15th January/13

The proposals tentatively Sanctioned in G.O. Nos 2956-96 & 7200-09 dy 21.12.1909 are found to have produced Satisfactory results and are hereby made permanent with the alterations in date suggested by the Comptroller. Govt expect all Heads of Departments and other Officers Concerned to send to the Comptroller the Estimates relating to their Departments or Offices on or before the due dates so that the Consolidated Estimates may be issued in time.

To further ensure the speedy disposal of Departmental Estimates in the Comptroller's office, ~~it is hereby ordered that~~ the * marginally noted Statements required to be sent to the Comptroller with the Departmental Estimates under paras 10, 14, & 15 of Chapter II Part I of the Financial Rules, may

* 1. Statement of Progressive Salaries
2. Numerical Statement
3. Statement of fixed Establishment, Travelling allowance and Conveyance allowance

[G.R.S. 21]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

in future be sent separately a month in advance of the Departmental estimates.

The Heads of Departments are particularly requested to note that the rule under which Sanction to new expenditure accorded after 1st May will not be taken into account in fixing the Estimates for the subsequent year will be strictly enforced ~~here~~ hereafter and they should therefore see that such of their proposals as are required to be carried out in any year are submitted in time to permit of their consideration and disposal by Govt before that date.

17/1/22
Ag Secretary
13.XII.21

To The Comptroller
The Other Heads of Depts

9

No 38861

15-1-1913

Official Memorandum

The question as to how the consolidated Budget Estimates may be issued before the opening of the official year has been engaging the attention of the Financial Department for some time. In spite of the best efforts of the Branch the Budget was issued only on the 12th August, 6th September, 29 August and 6th Sept. during the last four years. This undesirable result appears to be due partly to the non-observance of some of the existing rules on Budget procedure and partly to the want of definite rules on certain points touching on the progress of the Budget work in the Secretariat and the Account Office. Instructions regarding the manner in which the Departmental estimates are to be prepared and the dates on which they should be sent to the Comptroller and on some other kindred points are to be found in Government Orders Nos.

Fl. 1150-1192/18-1901-02 dated 7-2-1903.

Fl. 849-88/G.F. 73-04-2 dated 13-8-1904.

(3) No definite date being fixed for the Budget meeting.

(4) The practice of keeping the Budget open till the very last moment for including therein sanctions of Government accorded long after the due date.

(5) The inclusion in the Budget order of a long list of minor items necessitating detailed correction in the Budget and taking a long time for being consolidated and printed.

3. With a view to remove these and other defects and to facilitate the timely issue of the Budget, the following rules are laid down for the guidance of the Secretariat and the Comptroller's Office:-

(1) All departmental estimates to be provisionally passed by Govt. and to be communicated to the Comptroller before 1st May.

(2) The Comptroller to send Budget notes as they are prepared for the information of the Finance Department.

(3) Preliminary Budget - Including all

order referred to in the last para should be consolidated in the Secretariat for arriving at the totals

(7) Budget meeting to take place on the 5th June and only lump additions of important and large grants to be made in the meeting - all petty items involving alteration in details being rigourously excluded

(8) Budget order to issue on or before the 15th June

9) Consolidated Budget to be sent to Press by Comptroller on 20th June.

(10) Budget to be published in the Gazette on 1st July.

(11) A programme showing the due dates to be kept in the offices concerned, to watch the completion of each stage of work on or before the due date.

14.4.11.